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STATE OF NEW JERSEY

**Jon S. Corzine**  
Governor  
**Sharon A. Harrington**  
Chief Administrator

## **Announcement Electronic Reporting Luxury & Fuel Inefficient Surcharge**

October 11, 2006

Dear Licensed New Jersey Auto Dealer:

Pursuant to our letter dated July 15, 2006, the internet service for electronic Luxury Fuel and Inefficient Surcharge (LFIS) payments is now operational. All new car dealers which currently collect and remit NJ sales tax will be responsible for reporting the sales/lease surcharge and paying the same electronically to the Division of Revenue (DOR). Please be aware that the collection/remittance of LFIS fees is completely separate from the dealership's collection/remittance of New Jersey Sales & Use Taxes.

Please note that the new surcharge must be reported and remitted on a quarterly basis to the DOR. This internet filing service does **not** eliminate the completion of the *Application for Certificate of Ownership for a New Vehicle (MVC Form OS/SS-14)* which should continue to be included with your dealership's motor vehicle title work when requesting titles for applicable new passenger vehicles.

To access the surcharge payment website, please visit [www.nj.gov/njbgs](http://www.nj.gov/njbgs) and proceed as instructed. For information regarding LFIS and other business updates, please visit our website at [www.njmvc.gov](http://www.njmvc.gov).

Bureau of Business License Services

